



Town of West Tisbury
BOARD OF ASSESSORS
P. O. Box 278
West Tisbury, MA 02575
508-696-0101

ABATEMENT INFORMATION

An abatement is a reduction of the assessed value caused by an error. **A taxpayer must apply for an abatement each year there is a dispute.**

Abatement applications can only be filed once a year between the mailing of the actual tax bill and due date usually February 1. Abatement applications cannot be accepted at any other time or for any previous years. For this reason, we **strongly encourage** all taxpayers to review their assessed value each year during the months of December or January.

Reasons for Abatement

Overvaluation - The assessed value is greater than fair market value.

Disproportionate Assessment - The assessed value of a class of property is assessed at a different percentage than the entire town or a single property is assessed differently than like properties. Disproportionate assessments are extremely rare since all assessments are based on computer models.

Improper classification - Example: a residential building site is assessed as commercial.

Exemption - The property meets the requirements to be exempt based on use.

Abatement Procedures

Abatement applications must be received at the Assessors Office **prior to the close of business on May 1, 2015**. Applications that are mailed must contain a **US Post Office postmark on or before May 1, 2015**. Massachusetts statutes prevent Assessors from granting an abatement unless the application is filed timely.

What are the criteria for filing for an abatement?

Applications are generally filed by those who feel that their property assessment is higher than the price for which the property could have been sold at the time of assessment **OR** if there is a mistake on their property record card that serves to overstate property value. Abatements cannot be granted because a homeowner considers taxes in general to be too high. Assessors have the responsibility of determining property value and the allocation of the tax levy.

An abatement is based on a reduction in the assessed value of taxable property, or a parcel may be exempted completely from the property tax based on use (a church, for example). An application cannot be filed on taxes from previous years. Abatement applications must be filed after the **January** tax bill is issued.

What information should I include with my abatement application?

It should be as specific as possible as to why you feel your assessment is too high. Assessments are determined after the careful analysis of sales that have taken place in the community. After our analysis and assignment of new valuations, all aspects are then reviewed by the Massachusetts Department of Revenue. The purpose of this review is to assure that the sales model that we developed accurately reflects the sales and has been applied consistently throughout the town.

To defend your position, you should cite actual sales of comparable properties. The Assessor's office will have arms-length sales information available for you to peruse. If you do find a sold property that is comparable to yours, review its property record card and your own to make sure obvious items like lot size and living area are truly comparable. Also, check your information to ensure accuracy. In addition to obtaining a copy of the property record card through a public-access computer in the Assessor's office, feel free to view our page on the town's website at www.westtisbury-ma.gov where you can also access property information.

While checking the accuracy of your property record card, please be mindful that some of the data is simply descriptive and does not affect value. An example would be room count; we have 7 and you have 8 or we list 4 bedrooms and you only have three. Other items like finished living area and bath count do affect value.

Additional information request

The Assessing department is authorized by law to request information that is necessary if we are to properly determine the fair cash value of the property. To preserve your right to appeal an abatement decision, you must provide all information requested by the Assessing department. Failure to respond to an information request, within thirty - (30) days of the date on which the application for abatement was filed, will result in a denial of the application and may bar an appeal to the appellate tax board.

VERY IMPORTANT: since sales from 2013 were used to establish the fiscal year 2015 assessments, applicants are strongly urged to use sales only from 2013. Our office will have a book of all 2013 sales available to the public. Market activity during 2014 will be used for assessments next year.

What happens after I file?

All applicants will be subject to a complete interior and exterior inspection of the property. Next, each application and all relevant property information will be reviewed by the Board of Assessors. Then the sales of the most similar properties will be reviewed and particular attention will be given to those sales cited by the applicant.

The Board must render a decision within 90 days from the date of application and notify the applicant within 10 days of that decision. If you have any questions about the decision of your abatement application, feel free to contact the Assessing Department at 508-696-0101.

Do I still pay my taxes after I file an application for abatement?

Yes, to avoid interest charges the taxes should be paid by the due date. Non-payment or late payment could jeopardize your rights to appeal.

Can I appeal the decision of the Board of Assessors?

Yes you can. If you are dissatisfied with the decision of the Board of Assessors, you may file an appeal with the states' Appellate Tax Board, 100 Cambridge St., Boston, MA 02114. Their telephone number is 617-727-3100.